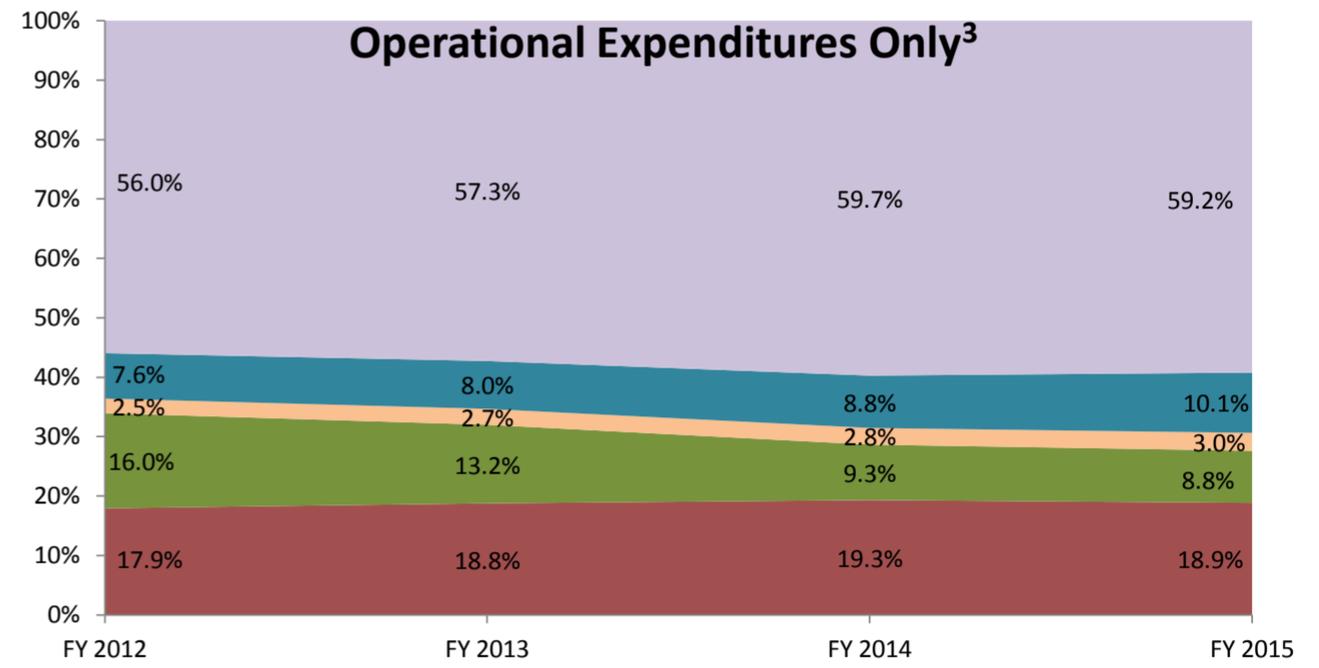
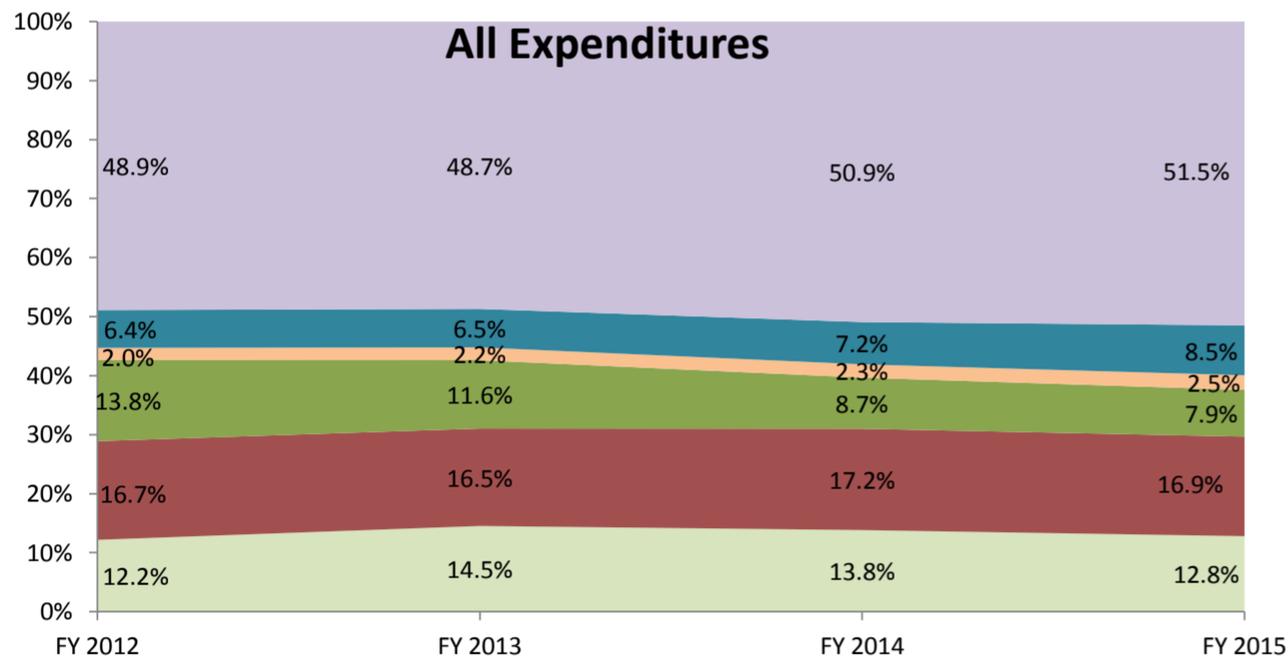


School Corporation Expenditures by Account
Biannual Financial Report Data
DeKalb Co Eastern Com Sch Dist (1805)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,767,055	47.9%	\$11,408,908	46.4%	\$15,474,709	48.9%	\$16,408,178	48.7%	\$17,723,309	50.9%	\$16,683,465	51.5%
Student Instructional Support	\$1,847,786	8.2%	\$3,249,881	13.2%	\$2,670,224	8.4%	\$2,924,552	8.7%	\$3,276,091	9.4%	\$3,545,628	10.9%
Total	\$12,614,842	56.1%	\$14,658,789	59.7%	\$18,144,934	57.3%	\$19,332,730	57.4%	\$20,999,400	60.3%	\$20,229,093	62.4%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,005,168	26.7%	\$6,984,012	28.4%	\$9,651,766	30.5%	\$9,465,235	28.1%	\$8,989,763	25.8%	\$8,032,243	24.8%
Non Operational	\$3,860,279	17.2%	\$2,929,722	11.9%	\$3,855,683	12.2%	\$4,895,404	14.5%	\$4,815,336	13.8%	\$4,147,995	12.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,865,447	43.9%	\$9,913,734	40.3%	\$13,507,449	42.7%	\$14,360,639	42.6%	\$13,805,099	39.7%	\$12,180,238	37.6%

Grand Total	\$22,480,288	\$24,572,523	\$31,652,383	\$33,693,369	\$34,804,499	\$32,409,331
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- Non Operational
 - Other Overhead and Operational
 - Other Student Instructional Support
- Other Overhead and Operational
 - Other Student Instructional Support
 - Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
DeKalb Co Eastern Com Sch Dist (1805)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs		\$279,242	\$218,156	\$227,799	NA	-18.4%	4.4%				
11100 Regular Programs	\$2,266,591	\$2,391,894	\$2,284,942	\$2,208,966	-2.5%	-7.6%	-3.3%				
11200 Regular Programs	\$607,447	\$601,069	\$807,037	\$805,576	32.6%	34.0%	-0.2%				
11300 Regular Programs	\$1,059,655	\$1,610,638	\$1,402,317	\$1,404,299	32.5%	-12.8%	0.1%				
11420 Regular Programs	\$62,724	\$69,597	\$66,823	\$67,652	7.9%	-2.8%	1.2%				
11450 Regular Programs	\$34,902	\$31,543	\$40,100	\$41,017	17.5%	30.0%	2.3%				
11470 Regular Programs	\$0	\$0	\$60,742	\$63,536	NA	NA	4.6%				
11510 Regular Programs	\$57,288	\$52,837	\$54,305	\$55,731	-2.7%	5.5%	2.6%				
11590 Regular Programs	\$0	\$0	\$2,195,962	\$2,398,926	NA	NA	9.2%				
11630 Regular Programs	\$0	\$211,035	\$284,676	\$451,677	NA	114.0%	58.7%				
12110 Special Programs	\$12,147	\$38,997	\$0	\$0	NA	NA	NA				
12150 Special Programs	\$0	\$0	\$19,226	\$31,413	NA	NA	63.4%				
12210 Special Programs	\$306,890	\$314,186	\$134,507	\$138,203	-55.0%	-56.0%	2.7%				
12220 Special Programs	\$530,858	\$816,825	\$2,311,092	\$933,251	75.8%	14.3%	-59.6%				
12230 Special Programs	\$197,302	\$288,969	\$27,487	\$164	-99.9%	-99.9%	-99.4%				
12310 Special Programs	\$163,475	\$184,780	\$347,891	\$282,945	73.1%	53.1%	-18.7%				
12320 Special Programs	\$451,895	\$585,225	\$811,593	\$757,556	67.6%	29.4%	-6.7%				
12330 Special Programs	\$105,066	\$166,756	\$221,799	\$173,233	64.9%	3.9%	-21.9%				
12340 Special Programs	\$155,796	\$244,683	\$317,439	\$331,308	112.7%	35.4%	4.4%				
12350 Special Programs	\$2,587	\$10,215	\$9,465	\$1,137	-56.0%	-88.9%	-88.0%				
12410 Special Programs	\$1,076,835	\$1,447,991	\$1,838,675	\$1,619,121	50.4%	11.8%	-11.9%				
12510 Special Programs	\$137,856	\$115,990	\$90,330	\$90,828	-34.1%	-21.7%	0.6%				
12520 Special Programs	\$0	\$6,008	\$0	\$0	NA	NA	NA				
12610 Special Programs	\$55,326	\$138,995	\$207,981	\$237,293	328.9%	70.7%	14.1%				
12810 Special Programs	\$367,772	\$636,516	\$656,237	\$779,047	111.8%	22.4%	18.7%				
12900 Special Programs	\$139,293	\$57,191	\$34,584	\$25,740	-81.5%	-55.0%	-25.6%				
13100 Adult/Cont. Ed. Programs	\$0	\$0	\$517,981	\$513,580	NA	NA	-0.8%				
13200 Adult/Cont. Ed. Programs	\$0	\$0	\$6,511	\$1,615	NA	NA	-75.2%				
13900 Adult/Cont. Ed. Programs	\$0	\$0	\$66,949	\$68,559	NA	NA	2.4%				
14100 Summer School Programs	\$55,853	\$38,874	\$37,027	\$33,572	-39.9%	-13.6%	-9.3%				
14300 Summer School Programs	\$20,010	\$18,759	\$0	\$0	NA	NA	NA				
16100 Remediation	\$17,695	\$22,922	\$0	\$0	NA	NA	NA				
16200 Remediation	\$51,007	\$38,675	\$60,966	\$62,092	21.7%	60.5%	1.8%				
17300 Pay. to Other Gov. Units in State	\$147,594	\$169,882	\$261,279	\$276,598	87.4%	62.8%	5.9%				
17400 Pay. to Other Gov. Units in State	\$117,780	\$173,900	\$1,201,127	\$1,173,863	896.7%	575.0%	-2.3%				
17600 Pay. to Other Gov. Units in State	\$0	\$3,453	\$3,272	\$3,331	NA	-3.5%	1.8%				
17700 Pay. to Other Gov. Units in State	\$0	\$0	\$10,276	\$9,541	NA	NA	-7.2%				
22110 Instruction	\$80,580	\$19,604	\$24,762	\$23,732	-70.5%	21.1%	-4.2%				
22120 Instruction	\$16,367	\$41,617	\$41,935	\$16,020	-2.1%	-61.5%	-61.8%				
22220 Instruction	\$180,528	\$212,984	\$73,645	\$77,205	-57.2%	-63.8%	4.8%				
22230 Instruction	\$2,307	\$0	\$0	\$0	NA	NA	NA				
22320 Instruction	\$0	\$0	\$267,977	\$524,899	NA	NA	95.9%				
22350 Instruction	\$0	\$40,000	\$0	\$0	NA	NA	NA				
22360 Instruction	\$127,526	\$158,524	\$438,705	\$571,803	348.4%	260.7%	30.3%				
22380 Instruction	\$0	\$1,523	\$92,900	\$41,029	NA	2593.8%	-55.8%				
22900 Instruction	\$0	\$12,134	\$11,038	\$18,755	NA	54.6%	69.9%				
25520 Central Services	\$66,724	\$154,874	\$163,594	\$140,854	111.1%	-9.1%	-13.9%				
25560 Central Services	\$13,434	\$0	\$0	\$0	NA	NA	NA				
26497 NA	\$510,877	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$9,199,988	\$11,408,908	\$17,723,309	\$16,683,465	81.3%	46.2%	-5.9%
Student Instructional Support											
21120 Students		\$18,392	\$0	\$0	\$0	NA	NA	NA			

School Corporation Expenditures by Account
Biannual Financial Report Data
DeKalb Co Eastern Com Sch Dist (1805)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
21190 Students Attend. & Social Work Serv. - Other	\$30,595	\$29,013	\$35,381	\$46,066	50.6%	58.8%	30.2%		
21220 Students Guidance Services - Counseling Services	\$148,362	\$185,173	\$175,373	\$162,784	9.7%	-12.1%	-7.2%		
21320 Students Health Services - Medical Services	\$0	\$0	\$1,318	\$0	NA	NA	NA		
21340 Students Health Services - Nurse Services	\$37,242	\$115,040	\$154,702	\$161,798	334.4%	40.6%	4.6%		
21390 Students Health Services - Other Health Services	\$247,690	\$410,480	\$561,732	\$602,724	143.3%	46.8%	7.3%		
21410 Students Psychological Services - Service Area Direction	\$0	\$36,037	\$37,123	\$44,173	NA	22.6%	19.0%		
21420 Students Psychological Services - Psychological Testing	\$0	\$696,797	\$757,281	\$782,731	NA	12.3%	3.4%		
21430 Students Psychological Services - Psychological Counseling	\$538,695	\$32,613	\$0	\$0	NA	NA	NA		
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$48,947	\$63,504	\$654	\$53,852	10.0%	-15.2%	8136.8%		
21810 Students Special Ed. Administration - Service Area Direction	\$0	\$19,100	\$0	\$0	NA	NA	NA		
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$0	\$997,788	\$614,876	\$716,797	NA	-28.2%	16.6%		
21910 Students Other Support Services Students - Service Area Direction	\$0	\$0	\$151,982	\$169,546	NA	NA	11.6%		
24100 School Administration Office of The Principal	\$486,523	\$664,337	\$785,670	\$805,158	65.5%	21.2%	2.5%		
Student Instructional Support Total	\$1,556,445	\$3,249,881	\$3,276,091	\$3,545,628	127.8%	9.1%	8.2%		
Overhead and Operational									
23110 General Administration Board of Education - Service Area Direction	\$0	\$40,147	\$19,056	\$18,046	NA	-55.1%	-5.3%		
23120 General Administration Board of Education - Service Area Assistants	\$25,057	\$218	\$323	\$3,750	-85.0%	1623.7%	1061.8%		
23150 General Administration Board of Education - Legal Services	\$9,049	\$27,464	\$76,750	\$35,650	294.0%	29.8%	-53.6%		
23160 General Administration Board of Education - Promotion Expenses	\$3,327	\$2,497	\$3,001	\$2,070	-37.8%	-17.1%	-31.0%		
23190 General Administration Board of Education - Other Governing Body Services	\$0	\$30	\$0	\$0	NA	NA	NA		
23210 General Administration Executive Administration - Office of The Superintendent	\$262,313	\$347,564	\$363,469	\$382,853	46.0%	10.2%	5.3%		
23220 General Administration Executive Administration - Community Relations	\$2,780	\$26,217	\$17,850	\$18,848	577.9%	-28.1%	5.6%		
23290 General Administration Executive Administration - Other Executive Admin. Services	\$868,436	\$30,662	\$1,660,889	\$1,382,164	59.2%	4407.7%	-16.8%		
25120 Central Services Fiscal Services - Service Area Direction	\$39,444	\$46,456	\$39,349	\$40,856	3.6%	-12.1%	3.8%		
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$300,636	\$271,314	\$238,637	\$18,161	-94.0%	-93.3%	-92.4%		
25199 Central Services Fiscal Services - Other - Other	\$0	\$0	\$6	\$0	NA	NA	NA		
25300 Central Services Printing, Pub., and Duplicating Services	\$35,111	\$31,456	\$19,417	\$17,609	-49.8%	-44.0%	-9.3%		
25730 Central Services Personnel Services - Personnel Services	\$0	\$91,682	\$109,806	\$93,709	NA	2.2%	-14.7%		
25750 Central Services Personnel Services - Health Services	\$47	\$1,524,886	\$132,997	\$170,907	363532.2%	-88.8%	28.5%		
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$110,199	\$128,802	\$158,612	NA	43.9%	23.1%		
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$56,761	\$194,492	\$190,843	NA	236.2%	-1.9%		
25890 Central Services Other Technology Services	\$0	\$150	\$7,425	\$30,375	NA	20150.0%	309.1%		
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$188	\$0	\$3,828	\$1,225	551.7%	NA	-68.0%		
25950 Central Services Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$1,462	\$0	\$0	NA	NA	NA		
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$6,630	\$0	\$0	\$0	NA	NA	NA		
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,166,391	\$1,320,469	\$2,156,166	\$1,851,033	58.7%	40.2%	-14.2%		
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$13,550	\$17,304	\$107,090	\$31,834	134.9%	84.0%	-70.3%		
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$165,560	\$190,153	\$305,612	\$330,812	99.8%	74.0%	8.2%		
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$858	\$0	\$0	\$0	NA	NA	NA		
26499 Category not Specified Other - 2007 Account Code	\$159,422	\$0	\$0	\$0	NA	NA	NA		
26600 Oper. & Maint. of Plant Serv. Security Services	\$2,760	\$15,293	\$7,901	\$47,717	1628.9%	212.0%	504.0%		
26700 Oper. & Maint. of Plant Serv. Insurance	\$191,931	\$62,122	\$151,313	\$155,379	-19.0%	150.1%	2.7%		
27010 Student Transportation Service Area Direction	\$46,012	\$148,710	\$150,087	\$84,343	83.3%	-43.3%	-43.8%		
27100 Student Transportation Vehicle Operation	\$809,268	\$775,880	\$805,113	\$913,788	12.9%	17.8%	13.5%		
27200 Student Transportation Monitoring Services	\$0	\$65,687	\$80,797	\$68,350	NA	4.1%	-15.4%		
27300 Student Transportation Vehicle Servicing and Maintenance	\$747,144	\$690,435	\$979,719	\$905,310	21.2%	31.1%	-7.6%		
27400 Student Transportation Purchase of School Buses	\$88,818	\$362,967	\$481,768	\$346,240	289.8%	-4.6%	-28.1%		
27500 Student Transportation Insurance on Buses	\$39,963	\$48,016	\$46,339	\$10,091	-74.7%	-79.0%	-78.2%		
27900 Student Transportation Other Student Transportation Services	\$77,282	\$88,318	\$59,874	(\$9,664)	-112.5%	-110.9%	-116.1%		
27910 Student Transportation Bus Driver Training	\$0	\$0	\$130	\$0	NA	NA	NA		
31100 Food Services Operations Service Area Direction	\$0	\$35,144	\$63,134	\$64,638	NA	83.9%	2.4%		
31200 Food Services Operations Food Preparation and Dispensing	\$226,018	\$245,438	\$360,252	\$326,173	44.3%	32.9%	-9.5%		
31400 Food Services Operations Food Purchases	\$219,997	\$308,911	\$218,370	\$340,522	54.8%	10.2%	55.9%		

School Corporation Expenditures by Account
Biannual Financial Report Data
DeKalb Co Eastern Com Sch Dist (1805)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Overhead and Operational Total	\$5,507,989	\$6,984,012	\$8,989,763	\$8,032,243	45.8%	15.0%	-10.7%
Non Operational							
33100 Community Service Operations	\$0	\$0	\$1,999	\$1,050	NA	NA	-47.5%
33200 Category not Specified	\$42	\$840	\$1,253	\$2,762	6475.6%	228.9%	120.5%
33400 Category not Specified	\$142,040	\$115,259	\$203,597	\$237,270	67.0%	105.9%	16.5%
33950 Other Community Services	\$670	\$0	\$0	\$0	NA	NA	NA
33990 Other Community Services	\$7,164	\$4,939	\$0	\$2,025	-71.7%	-59.0%	NA
40200 Category not Specified	\$0	\$0	\$86,225	\$0	NA	NA	NA
41000 Category not Specified	\$138,203	\$73,959	\$701,991	\$68,613	-50.4%	-7.2%	-90.2%
43000 Category not Specified	\$65,365	\$11,547	\$22,425	\$6,190	-90.5%	-46.4%	-72.4%
45100 Building Acq., Const. and Impr.	\$271,069	\$47,944	\$50	\$0	NA	NA	NA
45200 Building Acq., Const. and Impr.	\$503,060	\$502,273	\$0	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr.	\$3,189	\$52,398	\$35,699	\$20,590	545.6%	-60.7%	-42.3%
45500 Building Acq., Const. and Impr.	\$261,401	\$93,162	\$96,095	\$104,872	-59.9%	12.6%	9.1%
46000 Category not Specified	\$404,102	\$52,879	\$88,277	\$99,003	-75.5%	87.2%	12.2%
47000 Category not Specified	\$315,669	\$144,911	\$524,496	\$576,130	82.5%	297.6%	9.8%
49000 Category not Specified	\$20,180	\$6,735	\$24,939	\$0	NA	NA	NA
52200 Interest on Debt	\$61,856	\$71,085	\$18,292	\$19,491	-68.5%	-72.6%	6.6%
53100 Lease Rental	\$1,070,514	\$555,000	\$3,010,000	\$3,010,000	181.2%	442.3%	0.0%
53150 Lease Rental	\$564,874	\$1,196,793	\$0	\$0	NA	NA	NA
Non Operational Total	\$3,829,398	\$2,929,722	\$4,815,336	\$4,147,995	8.3%	41.6%	-13.9%
Prorated by Fund							
26491 NA	\$146,377	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$28,199	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$91,264	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$2,199	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$545,853	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$106,080	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$186,877	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$12,729	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$7,257	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$1,224	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$5,965	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$221	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$860,268	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$151,308	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$206,902	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$15,552	\$0	\$0	\$0	NA	NA	NA
26496 NA	\$6	\$0	\$0	\$0	NA	NA	NA
26496 NA	\$12	\$0	\$0	\$0	NA	NA	NA
26496 NA	\$20	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$7,306	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$4,517	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$6,151	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$179	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,386,468	\$0	\$0	\$0	NA	NA	NA